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प्रसाधारण

EXTRAORDINARY

भाग II—खण्ड 1

PART II—Section 1

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (Legislative Department)

New Delhi, the 31st March, 1976/Chaitra 11, 1898 (Saka)

The following President's Acts are published for general information:—

THE BOMBAY ELECTRICITY DUTY (GUJARAT AMENDMENT) ACT, 1976

No. 6 of 1976

Enacted by the President in the Twenty-seventh Year of the Republic of India.

An Act further to amend the Bombay Electricity Duty Act, 1958, as in force in State of Gujarat.

44 of 1976. In exercise of the powers conferred by section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1976, the President is pleased to enact as follows:—

1. (1) This Act may be called the Bombay Electricity Duty (Gujarat Amendment) Act, 1976.

Short title and commencement.

(2) It shall come into force on the 1st day of April, 1976.

Bombay Act XL of 1958.

2. In the Bombay Electricity Duty Act, 1958, as in force in the State of Gujarat (hereinafter referred to as the principal Act), in section 2, after clause (d), the following clauses shall be inserted, namely:—

Amendment of section 2.

'(e) "rural area" means—

Gujarat Act VI of 1962.

(i) a gram as defined in clause (11) of section 2 of the Gujarat Panchayats Act, 1961; or

(ii) an area in regard to which a notification has been issued under section 305A of the said Act,

the population of which as ascertained at the last preceding census of which the relevant figures have been published does not exceed five thousand;

(f) "urban area" means an area which is not a rural area'.

Amend-
ment of
section 3.

3. In section 3 of the principal Act, in sub-section (2), after clause (ia), the following clause shall be inserted, namely:—

"(ii) by a consumer in respect of premises used for residential purposes in a rural area, the population of which does not exceed two thousand, if the total energy consumed by him for the said purpose in a year does not exceed 250 units;"

Amend-
ment of
section
12.

4. In section 12 of the principal Act, in clause (f) of sub-section (2), for the words and figures "Part IV of the Schedule", the words and figures "Part II of the Schedule" shall be substituted.

Substi-
tution
of new
Schedule
for
Schedule.

5. In the principal Act, for the existing Schedule, the following Schedule shall be substituted, namely:—

'SCHEDULE

(See section 3)

PART I

Nature of consumption	Rates
1	2
(1) For energy consumed by a consumer in respect of premises used for residential purposes :—	
(a) in rural areas	5 paise per unit
(b) in urban areas —	
(i) where the total consumption per month does not exceed 20 units, for each unit of energy consumed	6 paise per unit
(ii) where the total consumption per month exceeds 20 units, but does not exceed 50 units, for each unit of energy consumed in excess of 20 units	10 paise per unit
(iii) where the total consumption per month exceeds 50 units, for each unit of energy consumed in excess of 50 units	15 paise per unit
(2) For energy consumed by such class of commercial undertakings and servicing industries, not being undertakings to which item (5) applies, as may be specified by the State Government in this behalf by a notification in the Official Gazette	7 paise per unit

Nature of consumption	Rates
1	2
(3) For energy consumed for the use of a cinema house or theatre	10 paise per unit
(4) For energy consumed by an undertaking engaged in manufacturing or producing any kind of food and drinks meant ordinarily for consumption on the premises of the undertaking	10 paise per unit
<i>Explanation.</i> —“premises of the undertaking” includes any premises which are intended for being used for consumption of food and drinks.	
(5) For energy consumed by a co-operative ginning and pressing factory engaged in ginning and pressing cotton and belonging exclusively to the members of such co-operative factory	1 paise per unit
(6) For energy consumed by an industrial undertaking, not being an undertaking to which item (2), (4) or (5) applies, principally engaged in manufacturing or producing goods for sale or use in the manufacture or production of other goods, other than energy consumed in respect of any of its premises used for residential purposes:—	
(a) where the industrial undertaking consumes high tension energy	3 paise per unit
(b) where the energy is consumed in an electro-chemical, electro-lytical or electro-metallurgical process, subject to the condition that separate meter or sub-meter is installed for indicating such consumption separately	1 paise per unit
(c) where the industrial undertaking consumes exclusively low tension energy—	
(i) where the total connected load does not exceed 30 Brake Horse Power	1 paise per unit
(ii) where the total connected load exceeds 30 Brake Horse Power	2 paise per unit.
<i>Explanation.</i> —For the purposes of this item—	
(a) “high tension energy” means any energy supplied, the voltage of which exceeds 450 volts under normal conditions, subject, however, to the percentage variation allowed by the Indian Electricity Rules, 1956.	
(b) “low tension energy” means any energy supplied, the voltage of which does not exceed 450 volts under normal conditions, subject, however, to the percentage variation allowed by the rules aforesaid.	
(7) For energy consumed in respect of pumping water for agricultural irrigation purposes	1·2 paise per

Nature of consumption	Rates
1	2
<p><i>Explanation.</i>—In computing electricity duty leviable for a month under this item, where the amount of duty consists of a fraction of a paisa, then if such fraction is less than one-half of a paisa, it shall be ignored, and in any other case, it shall be increased to one paisa.</p>	
(8) For energy consumed in respect of any premises not falling under any of the items (1) to (7), when flat rates are charged by the licensee—	Such rates as may be prescribed by the State Government not exceeding per mensem.
(a) for every lamp of less than 30 watts	40 paise
(b) for every lamp of 30 watts or more but less than 40 watts	60 paise
(c) for every lamp of 40 watts or more but less than 60 watts	80 paise
(d) for every lamp of 60 watts or more but less than 100 watts	120 paise
(e) for every lamp of 100 watts or more—	.
(i) for the first 100 watts	120 paise
(ii) for every additional 15 watts or fraction thereof in excess of 100 watts	20 paise
(f) for every 15 watts or fraction thereof in the case of any other appliance requiring electrical energy	20 paise
(9) For energy consumed in respect of any premises not falling under any of the items (1) to (7) when rates other than flat rates are charged by the licensee	20 paise per unit

PART II

Where any dispute arises—

(i) whether any undertaking is an industrial undertaking or a new industrial undertaking;

(ii) whether any process is an electro-chemical, electro-lytical or electro-metallurgical process;

(iii) whether any premises are premises used by an industrial undertaking for residential purpose or any other purpose;

(iv) as to the item in this Schedule under which any consumption of energy falls;

(v) where energy is consumed for different purposes, as to what portion of consumption is consumed for any particular purpose,

the dispute shall be referred for decision to such authority, as the State Government may, by notification in the Official Gazette, specify, and different authorities may be specified for different areas of the State. The authority concerned shall, after such inquiry as it deems fit, record its decision.

An appeal shall lie against such decision to the State Government within sixty days from the date of the decision.

The decision recorded by such authority, subject to any appeal to the State Government and the order of the State Government in appeal, shall be final and shall not be called in question in any court.'

FAKHRUDDIN ALI AHMED,
President.

K. K. SUNDARAM,
Secy. to the Govt. of India.

Reasons for the enactment

This Bill seeks to amend the Bombay Electricity Duty Act, 1958 (Bombay Act XL of 1958), as in force in the State of Gujarat, mainly with the object of rationalising the rates of electricity duty specified in the Schedule to the principal Act and for augmenting the financial resources of the State of Gujarat. It is proposed to charge different rates of duty for electrical energy consumed for residential purposes in rural areas and urban areas. It is further proposed to exempt from the payment of duty leviable under the principal Act, consumers in a rural area, the population of which does not exceed two thousand, if the total energy consumed by each such consumer for residential purposes does not exceed 250 units in a year.

2. In view of the urgency of the matter, it is not practicable to consult the Consultative Committee of Parliament on Gujarat Legislation to be constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1976. The measure is accordingly being enacted without reference to the Consultative Committee.

Y. T. SHAH,

*Secy. to the Govt. of India,
Ministry of Energy
(Department of Power).*

THE BOMBAY MOTOR VEHICLES TAX (GUJARAT
SECOND AMENDMENT) ACT, 1976

No. 7 OF 1976

Enacted by the President in the Twenty-seventh Year of the
Republic of India.

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958,
as in force in the State of Gujarat.

44 of 1976. In exercise of the powers conferred by section 3 of the Gujarat State
Legislature (Delegation of Powers) Act, 1976, the President is pleased
to enact as follows:—

1. (1) This Act may be called the Bombay Motor Vehicles Tax
(Gujarat Second Amendment) Act, 1976.

(2) It shall come into force on the 1st day of April, 1976.

Short
title
and
com-
mence-
ment.

Bombay
Act 65
of 1958.

2. In the Bombay Motor Vehicles Tax Act, 1958, as in force in the
State of Gujarat (hereinafter referred to as the principal Act), after
section 14, the following section shall be inserted, namely:—

Insertion
of new
section
14A.

“14A. (1) The State Government may of its own motion or on
the application of any aggrieved person call for and examine the
record of any proceeding under this Act for the purpose of satisfying
itself as to the legality or propriety of any order passed therein by
the Taxation Authority or by the person or authority referred to in
sub-section (1) of section 14, and if it shall appear to it that any
order passed therein requires to be modified, annulled, or reversed,
it may, after giving the person affected by, or interested in, such

Revision
of orders.

order, an opportunity of being heard and after making, or causing to be made, such inquiry as it deems necessary, pass such order thereon as the circumstances of the case justify, including an order directing fresh proceedings:

Provided that no record of any proceeding of a Taxation Authority shall be called for—

(i) in a case where an appeal from the order passed therein has been filed, when such appeal is pending, and

(ii) in a case where an appeal has not been filed from such order, before the expiry of the time prescribed for filing such appeal.

(2) No order shall be revised under sub-section (1) by the State Government of its own motion and no application under that sub-section by any aggrieved person for the revision of any order shall be entertained by the State Government, after the expiry of two years from the date of such order.

Explanation.—In computing the period of limitation for the purposes of sub-section (2),—

(a) any period during which the record of any proceeding shall not be called for under the proviso to sub-section (1), and

(b) any period during which any proceeding under this section is stayed by an order or injunction of any court,

shall be excluded.”.

Amend-
ment of
First
Schedule.

3. In the principal Act, in the First Schedule, in Part I, in Class A,—

(a) for clause I, the following clause shall be substituted, namely:—

“I. Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power)—

(i) owned by an individual, a local authority, a public trust, a University or an educational or social welfare institution,—

(a) Cycles not exceeding 50 KG in weight, unladen .. 30

(b) Cycles exceeding 50 KG in weight, unladen, but not exceeding 100 KG in weight, unladen .. 60

(c) Cycles exceeding 100 KG in weight, unladen .. 75

(d) Tricycles .. 75

(e) Cycles or tricycles used for drawing a trailer or side-car .. 20,

in addition to
the rates
specified
above;

(ii) owned by a person, other than an individual, a local authority, a public trust, a University or an educational or social welfare institution

.. Twice the rates specified above.”;

(b) in clause III, for the proviso, the following proviso shall be substituted, namely:—

“Provided that where a tax on motor vehicles is levied by any local authority, the maximum annual rates of tax under this clause for motor vehicles registered for use solely within the limits of such local authority shall—

(i) in cases where such motor vehicles are wholly or partially exempted by such local authority from the tax levied by such local authority, be the rates specified in this clause;

(ii) in any other case, be two-thirds of the rates so specified.”;

(c) in clause IV, for the proviso, the following proviso shall be substituted, namely:—

“Provided that where a tax on motor vehicles is levied by any local authority, the maximum annual rates of tax under this clause for motor vehicles registered for use solely within the limits of such local authority shall—

(i) in cases where such motor vehicles are wholly or partially exempted by such local authority from the tax levied by such local authority, be the rates specified in this clause;

(ii) in any other case, be two-thirds of the rates so specified.”;

(d) for clause VI, the following clause shall be substituted, namely:—

“VI.—Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—

(i) owned by an individual, a local authority, a public trust, a University or an educational or social welfare institution,—

(a) Vehicles not exceeding 750 KG in weight, unladen	..	150
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(b) Vehicles exceeding 750 KG in weight, unladen, but not exceeding 1500 KG in weight, unladen	..	225
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(c) Vehicles exceeding 1500 KG in weight, unladen, but not exceeding 2250 KG in weight, unladen	..	300
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(d) Vehicles exceeding 2250 KG in weight, unladen, in which the total number of seats (including that of the driver) and of the standing persons permitted to be carried in accordance with the conditions of permit granted to the owner of the vehicle does not exceed fifteen

450

(e) Vehicles exceeding 2250 KG in weight, unladen, in which the total number of seats (including that of the driver) and of the standing persons permitted to be carried in accordance with the conditions of the permit granted to the owner of the vehicle exceeds fifteen

450 plus Rs. 10 for each such number in excess of fifteen;

(ii) owned by a person other than an individual, a local authority, a public trust, a University, or an educational or social welfare institution

.. Twice the rates specified above.”;

(e) after clause VII, the following clause and *Explanation* shall be inserted, namely:—

‘VIII. Motor Vehicles falling under clause I or clause VI and imported into India after the 31st March, 1957

.. Twice the rates specified in clause I, or, as the case may be, in clause VI.

Explanation.—For the purposes of clause I and clause VI,—

(1) “educational institution” shall mean such educational institution as is recognised by the State Government, by order notified in the Official Gazette, in this behalf;

(2) “local authority” shall mean any municipal corporation, municipality, Cantonment Board or panchayat constituted under any law for the time being in force in the State of Gujarat;

(3) “public trust” shall mean a public trust registered under the Bombay Public Trusts Act, 1950 as in force in the State of Gujarat;

Bombay
Act 29
of 1950.

(4) “social welfare institution” shall mean any institution engaged in any activity conducive to the welfare of the general public and recognised by the State Government, by order notified in the Official Gazette, for the purposes of those clauses;

(5) "University" shall mean a university established by or under any law for the time being in force in the State of Gujarat'.

FAKHRUDDIN ALI AHMED,
President.

K. K. SUNDARAM,
Secy. to the Govt. of India.

Reasons for the enactment

In order to enable the raising of additional resources, it is proposed to revise upward the maximum rates of tax specified in the First Schedule to the Bombay Motor Vehicles Tax Act, 1958, as in force in the State of Gujarat, in respect of motor vehicles other than those plying for hire and used for the carriage of passengers or of goods or materials.

2. The Bill also seeks to insert a new section 14A in the said Act to empower the State Government to revise any order passed by a Taxation Authority, or by any person or authority in appeal, for the purpose of satisfying itself as to the legality or propriety of such order.

3. Under the existing provisos to clause III and clause IV in Class A of Part I of the First Schedule to the said Act, where a local authority is levying a tax on motor vehicles, the maximum rates of tax leviable on motor vehicles registered for use solely within the limits of such local authority is two-thirds of the maximum rates specified in those clauses. As a result, motor vehicles exempted wholly or partially from the payment of tax levied by a local authority obtain an additional advantage of reduced maximum rates of tax under the said Act also. As it is considered desirable not to allow such additional advantage to such vehicles, the existing provisos are sought to be amended to provide for the levy of tax at full rates on motor vehicles exempted wholly or partially from levy of tax by a local authority.

4. In view of the urgency of the matter, it is not practicable to consult the Consultative Committee of Parliament on Gujarat Legislation to be constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1976. The measure is accordingly being enacted without reference to the Consultative Committee.

M. RAMAKRISHNAYYA,

Secy. to the Govt. of India,

Ministry of Shipping and Transport (Transport Wing).

THE BOMBAY SALES OF MOTOR SPIRIT TAXATION
(GUJARAT AMENDMENT) ACT, 1976

No. 8 OF 1976

Enacted by the President in the Twenty-seventh Year of the
Republic of India.

An Act further to amend the Bombay Sales of Motor Spirit Taxation
Act, 1958, as in force in the State of Gujarat.

44 of 1976. In exercise of the powers conferred by section 3 of the Gujarat State
Legislature (Delegation of Powers) Act, 1976, the President is pleased to
enact as follows:—

1. (1) This Act may be called the Bombay Sales of Motor Spirit Taxa-
tion (Gujarat Amendment) Act, 1976.

Short
title and
commence-
ment.

(2) It shall come into force on the 1st day of April, 1976.

Bombay
Act LXVI
of 1958.

2. In the Bombay Sales of Motor Spirit Taxation Act, 1958, as in force
in the State of Gujarat, after section 5, the following section shall be
inserted, namely:—

Insertion
of new
section
5A.

“5A. (1) There shall be levied and collected from every person
liable to pay tax on the sale of motor spirit under this Act, an addi-
tional tax at the rate of six paise in the rupee on the amount of the
tax payable by him under section 5.

Levy and
collec-
tion of
additional
tax.

(2) Except as provided in sub-section (1), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the additional tax leviable under sub-section (1), as they apply in relation to the tax leviable under section 5.”

FAKHRUDDIN ALI AHMED,
President.

K. K. SUNDARAM,
Secy. to the Govt. of India.

Reasons for the enactment

This Bill seeks to amend the Bombay Sales of Motor Spirit Taxation Act, 1958, as in force in the State of Gujarat, to provide for the levy of an additional tax on the sales of motor spirit liable to tax under that Act at the rate of six paise in the rupee on the tax payable.

2. In view of the urgency of the matter, it is not practicable to consult the Consultative Committee of Parliament on Gujarat Legislation to be constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1976. The measure is accordingly being enacted without reference to the Consultative Committee.

H. N. RAY,
Secy. to the Govt. of India,
Ministry of Finance.

THE GUJARAT EDUCATION CESS (AMENDMENT)
ACT, 1976

No. 9 of 1976

Enacted by the President in the Twenty-seventh Year of the
Republic of India.

An Act further to amend the Gujarat Education Cess Act, 1962.

In exercise of the powers conferred by section 3 of the Gujarat State
Legislature (Delegation of Powers) Act, 1976, the President is pleased to 44 of 1976.
enact as follows:—

1. (1) This Act may be called the Gujarat Education Cess (Amend-
ment) Act, 1976.

(2) It shall come into force on the 1st day of April, 1976.

2. In the Gujarat Education Cess Act, 1962, in section 12, in sub-
section (1), for clause (b), the following clause shall be substituted,
namely:—

“(b) where a building or land is used for the purpose of trade,
commerce or industry, or the carrying on of a profession or busi-
ness,—

(i) if the annual letting value thereof exceeds three hundred
rupees but does not exceed one thousand rupees, at the rate of
seven per cent. of the annual letting value;

(ii) if the annual letting value thereof exceeds one thou-
sand rupees but does not exceed two thousand and five hundred
rupees, at the rate of eleven per cent. of the annual letting
value;

Short
title and
com-
mence-
ment.

Amend-
ment of
section 12
of
Gujarat
Act
XXXV of
1962.

(iii) if the annual letting value thereof exceeds two thousand and five hundred rupees but does not exceed four thousand and five hundred rupees, at the rate of fourteen per cent. of the annual letting value;

(iv) if the annual letting value thereof exceeds four thousand and five hundred rupees, at the rate of sixteen per cent. of the annual letting value.”.

FAKHRUDDIN ALI AHMED,
President.

K. K. SUNDARAM,
Secy. to the Govt. of India.

Reasons for the enactment

The State Government in the Budget Session on 13-2-1976 and again on 26-2-1976 announced the taxation proposal to raise the rates of tax on lands and buildings used for the purpose of trade, commerce or industry or the carrying on of a profession or business, with a view to increasing income from education cess. The present measure seeks to give effect to the said proposal.

2. In view of the urgency of the matter, it is not practicable to consult the Consultative Committee of Parliament on Gujarat Legislation to be constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1976. The measure is accordingly being enacted without reference to the Consultative Committee.

N. J. KAMATH,
Secy. to the Govt. of India,
Ministry of Works and Housing.

THE GUJARAT SALES TAX (SECOND AMENDMENT)
ACT, 1976

No. 10 of 1976

Enacted by the President in the Twenty-seventh Year of the Republic
of India.

An Act further to amend the Gujarat Sales Tax Act, 1969.

44 of 1976. In exercise of the powers conferred by section 3 of the Gujarat State
Legislature (Delegation of Powers) Act, 1976, the President is pleased to
enact as follows:—

1. (1) This Act may be called the Gujarat Sales Tax (Second Amend-
ment) Act, 1976.

Short
title and
com-
mence-
ment.

(2) Save as otherwise provided in this Act, it shall come into force
on the 1st day of April, 1976.

Gujarat
Act 1
of 1970.

2. In section 2 of the Gujarat Sales Tax Act, 1969 (hereinafter referred
to as the principal Act),—

Amend-
ment of
section 2.

(a) in clause (10), after *Exception II*, the following *Exception*
shall be inserted, namely:—

“*Exception III*.—An individual who sells exclusively any
fish or any sea-food caught by him personally or by any mem-
ber of his family on account of or on behalf of such individual,
shall not be deemed to be a dealer within the meaning of this
clause;”;

(b) for clause (25), the following clause shall be substituted, namely:—

“(25) “Registered dealer” means a dealer registered under section 29 or 30 and includes a dealer,—

(i) who holds a certificate of registration deemed to have been granted under this Act; and

(ii) to whom a fresh certificate of registration has been granted under section 30A.’

Amend-
ment of
section
4A.

3. In section 4A of the principal Act, in sub-section (1), for the words “three paise in the rupee”, the words “six paise in the rupee” shall be substituted.

Amend-
ment of
section
11.

4. In section 11 of the principal Act,—

(a) in clause (1), after sub-clause (a), the following sub-clause shall be inserted and shall be deemed always to have been inserted, namely:—

“(aa) a purchase of goods in respect of which no tax is payable under the proviso to sub-section (1) of section 4;”;

(b) in sub-clause (a) of clause (2), for the word “sub-section”, the word “clause” shall be substituted.

5. In section 30 of the principal Act,—

Amend-
ment of
section
30.

(a) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The provisions of sub-section (4) and clause (a) of sub-section (7) of section 29 shall apply in respect of the amendment or cancellation of the certificate of registration granted under this section.”;

(b) to sub-section (4), the following proviso shall be added, namely:—

“Provided that nothing in this sub-section shall be deemed to prevent the cancellation of any registration before the completion of one complete year in a case where any business in respect of which a certificate of registration has been granted under this section, has been discontinued or transferred before such completion.”.

Insertion
of new
section
30A.

6. After section 30 of the principal Act, the following section shall be inserted namely:—

Fresh
registra-
tion of
dealers.

“30A. (1) Every registered dealer who holds, on the date of commencement of the Gujarat Sales Tax (Second Amendment) Act, 1976 (hereinafter referred to as the specified date), a valid certificate of registration issued or deemed to have been issued under this Act (hereinafter referred to as the existing certificate of registration) shall obtain a fresh certificate of registration as provided in this section, in lieu of the existing certificate of registration.

(2) Every dealer required by sub-section (1) to obtain a fresh certificate of registration shall apply in the prescribed manner and within such period from the specified date as may be prescribed to the authority prescribed for the purpose of section 29 and such application shall be accompanied by the existing certificate of registration together with all additional copies thereof, if any, issued to him.

(3) On receipt of such application, the prescribed authority shall, subject to the provisions of this Act, issue to the applicant a fresh certificate of registration in the prescribed form and thereupon all the provisions of this Act in respect of a certificate of registration shall, so far as may be, apply to such fresh certificate of registration, and references to a certificate of registration in any licence, recognition, permit or other document granted to the applicant shall be construed as references to the fresh certificate of registration issued to him.

(4) Where any dealer fails to make an application required to be made by him under sub-section (2), the Commissioner may impose upon such dealer by way of penalty, a sum not exceeding five hundred rupees for every day after the expiry of the period prescribed under sub-section (2) for making such application during which such default continues.

(5) A dealer who has presented his existing certificate of registration to the prescribed authority under sub-section (2) shall not be deemed to have ceased to be in possession of the existing certificate of registration until a fresh certificate of registration is issued to him under sub-section (3)."

7. In section 45 of the principal Act, for sub-sections (5) and (6), the following sub-sections shall be substituted, namely:—

Amend-
ment of
section
45.

"(5) Where in the case of a dealer the amount of tax—

(a) assessed for any period under section 19, 41 or 50; or

(b) reassessed for any period under section 44.

exceeds the amount of tax already paid under sub-section (1), (2) or (3) of section 47 by the dealer in respect of such period by more than twenty per cent. of the amount of tax so paid, the dealer shall be deemed to have failed to pay the tax to the extent of the difference between the amount so assessed or reassessed as aforesaid and the amount paid.

(6) Where under sub-section (5), a dealer is deemed to have failed to pay the tax to the extent mentioned in the said sub-section, there shall be levied on such dealer, a penalty of such amount as is equivalent to the amount of simple interest for the period commencing on the date of expiry of the time prescribed for payment of tax under sub-section (1), (2) or (3) of section 47 and ending on the date of assessment or, as the case may be, reassessment, at the rate of twenty-four per cent. per annum on the amount of tax equivalent to such difference or any less amount remaining unpaid during such period:

Provided that where in assessing the amount of tax from any dealer under section 19, 41 or 50 in respect of any period, the time

taken for making an order of assessment exceeds eighteen months from the date of expiry of the time prescribed for the payment of tax under sub-section (1), (2) or (3) of section 47, the Commissioner shall estimate the amount of penalty payable by the dealer for the period between the date of expiry of the said period of eighteen months and the date of payment of tax specified in the notice under sub-section (4) of section 47 in respect of the amount of tax falling under sub-clause (ii) of clause (a) of the said sub-section:

Provided further that where the Commissioner is satisfied that the difference between the amount payable as assessed or reassessed and the amount paid has taken place on account of some reasonable cause, he may remit the whole or part of the penalty, payable in respect of any period by any dealer.”

Amend-
ment of
section
47.

8. In section 47 of the principal Act, after sub-section (4), the following sub-section shall be inserted, namely:—

“(4A) If a dealer does not pay any amount of tax within the time prescribed for its payment under sub-section (1), (2) or (3) or on or before the date specified in a notice issued under sub-section (4) in respect of the amount of tax falling under sub-clause (ii) of clause (a) thereof, there shall be paid by such dealer for the period commencing on the date of expiry of the aforesaid prescribed time or the specified date and ending on the date of payment of the amount of tax, simple interest at the rate of twenty-four per cent. per annum on the amount of tax not so paid or on any less amount thereof remaining unpaid during such period:

Provided that where a penalty is levied under sub-section (6) of section 45 in respect of the difference for the period referred to in that sub-section, no interest shall be payable under this sub-section on such difference for such period.”

Insertion
of new
sections
59A and
59B.

9. After section 59 of the principal Act, the following sections shall be inserted, namely:—

Inspection
of goods
in transit.
etc.

“59A. (1) If the State Government considers that with a view to preventing evasion of tax in any place or places in the State, it is necessary so to do, it may, by notification in the Official Gazette, direct that such number of check-posts shall be set up or such number of barriers shall be erected at such places as may be specified in the notification.

(2) At every check-post or barrier set up or erected under sub-section (1), the driver or any other person in charge of any vehicle, boat or animal shall stop the same and keep it stationary so long as may reasonably be necessary, and allow the officer in charge of the check-post or barrier to examine the contents in the vehicle or boat or on the animal and inspect all records relating to the goods carried in the vehicle or boat or on the animal which are in the possession of such driver or other person in charge of the vehicle, boat or animal who shall, if so required, give his name and address and the names and addresses of the owner of the vehicle, boat or animal as well as

74 of 1956.

of the consignor and consignee of such goods; and where any of the consignors or consignees is a dealer registered under this Act or the Central Sales Tax Act, 1956, the driver or any other person in charge of the vehicle, boat or animal shall also give the number and place of issue of the certificate of registration, if any, of such dealer.

(3) The driver or other person in charge of a vehicle, boat or animal carrying goods shall—

(a) carry with him a log book, a bill of sale or delivery note and such other documents relating to the goods carried in the vehicle or boat or on the animal and containing such particulars as may be prescribed and the driver or person in charge of a transport vehicle shall in addition, carry a goods vehicle record and a trip sheet;

(b) produce the same when requested to do so by the officer in charge of the check-post or barrier;

(c) give to the officer in charge of the check-post or barrier a declaration relating to particulars of the goods carried in the vehicle or boat or on the animal in such form as may be prescribed.

(4) Where an officer in charge of a check-post or barrier has reason to believe that the driver or other person in charge of a vehicle, boat or animal has not given a true or correct information in any respect or that any of the particulars contained in any of the aforesaid documents is not true or correct he may ask the driver or other person in charge of such vehicle, boat or animal such questions as he thinks necessary to obtain true and correct information as far as possible in these respects and record the substance of his enquiries in such manner as he thinks fit.

(5) All the documents received from the driver or other person in charge of the vehicle, boat or animal under sub-section (3) and the record of the substance of enquiries prepared under sub-section (4) shall be forwarded by the officer-in-charge of the check-post or barrier to the Sales Tax Officer concerned, and thereupon such Sales Tax Officer shall, if he has reason to believe that evasion has taken place, take such action as he considers necessary to prevent the evasion of tax.

(6) The aforesaid provisions of this section shall apply in respect of such animals, the sales or purchases of which are liable to tax and which are led by a person as if a reference in the aforesaid provisions to a driver or other person in charge of a vehicle, boat or animal carrying goods is a reference to the person leading the animal.

Explanation.—In this section—

(a) “goods vehicle record” means the documents required to be carried by the driver of a transport vehicle under the Motor Vehicles Act, 1939 or the rules made thereunder;

4 of 1939.

(b) “log book” means a register, statement or other record containing particulars of the goods carried;

(c) "trip sheet" means a sheet or other document containing particulars relating to the trip wise use of a transport vehicle, required to be carried by the driver under the Act referred to in clause (a).

Special powers for re-constitution of records in certain circumstances.

59B. (1) If the Commissioner is satisfied that any records pertaining to a dealer have been destroyed as a result of fire, flood, or earthquake or otherwise as a result of any natural or other calamity or event, he may, by notice in writing, require the dealer to attend before him on a date and at a place specified in the notice, or to produce before him any accounts or registers or documents or copies thereof or to furnish fresh returns or declarations under this Act or any earlier law for such period, by such dates and to such authority as may be specified in the notice (being returns for a period for which the dealer has not yet been assessed), or to furnish true copies of or extracts from any documents already submitted to the Commissioner, on or before the date specified in the notice, or to furnish any other information relating to the business of the dealer as may be specified in the notice, being information which the Commissioner considers necessary for facilitating the work of assessment (including reassessment) or the collection of the tax from such dealer under this Act or under any earlier law.

(2) Without prejudice to the generality of the powers conferred by sub-section (1), the Commissioner may require the dealer to produce for inspection or furnish copies of, or extracts from, all or any of the following, namely:—

(a) application for the issue of a certificate of registration, licence, recognition or permit made under section 29, 30, 30A, 31, 32 or 33, as the case may be;

(b) certificate of registration, licence, recognition or permit granted to the dealer;

(c) returns or declarations furnished by the dealer;

(d) proof of payment of tax and penalty by the dealer;

(e) a certified copy of the assessment order given to the dealer;

(f) any notice of demand served on the dealer;

(g) any declaration made under section 60;

(h) specimen signatures furnished under rule 16 of the Gujarat Sales Tax Rules, 1970.

(i) any nomination made under rule 17 of the said rules.

(3) For securing compliance with any notice given under this section, the Commissioner shall have all the powers mentioned in sub-sections (2), (3), (4) and (5) of section 59.

(4) Where any person is prosecuted for failure to comply with any requirement made of him under this section, the burden of proving that he had reasonable excuse for such failure shall be on him."

10. In sub-section (1) of section 75 of the principal Act,—

Amend-
ment of
section
75.

(a) in clause (h), for the words and figures "section 59, or", the words, figures and letters "section 59, 59A or 59B, or" shall be substituted;

(b) in clause (j), for the words and figures "section 59, or", the words, figures and letter "section 59 or section 59B, or" shall be substituted.

11. In Schedule I appended to the principal Act,—

Amend-
ment of
Schedule
I.

(1) entry 7 shall be omitted;

(2) in entry 21, for the words "cotton seeds and oil cakes", the words "cotton seeds, oil cakes and de-oiled cakes" shall be substituted;

(3) in entry 24, for the words "chemical fertilisers and oil cakes", the words "chemical fertilisers, oil cakes and de-oiled cakes" shall be substituted.

12. In Schedule II-Part A appended to the principal Act,—

Amend-
ment of
Schedule
II-Part
A.

(1) after entry 26, the following entry shall be inserted, namely:—

1	2	3	4
"26A	Fish and all sea-food	Four paise in the rupee	Four paise in the rupee."

(2) in entry 38, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Nine paise in the rupee" shall be substituted;

(3) in entry 39, in columns 3 and 4, for the expression "Do", the words "Seven paise in the rupee" shall be substituted;

(4) in entry 41, in columns 3 and 4, for the expression "Do", the words "Ten paise in the rupee" shall be substituted;

(5) for entry 42, the following entry shall be substituted, namely:—

1	2	3	4
"42	Glassware, chinaware or articles made of porcelain and glazed earthenware—		
	(1) when sold at a price not exceeding two rupees per piece	Seven paise in the rupee	Seven paise in the rupee.
	(2) in any other case	Ten paise in the rupee	Ten paise in the rupee.

Explanation.—(i) One cup and a saucer; or

(ii) any vessel and its lid,

sold together shall be deemed to be one piece, whereas a set of cups and saucers, plates or dishes and other articles sold as such shall not be deemed to be one piece for the purposes of this entry;"

(6) in entry 43, in columns 3 and 4, for the expression "Do", the words "Seven paise in the rupee" shall be substituted;

(7) in entry 44, in columns 3 and 4, for the words "Seven paise in the rupee", the words "Ten paise in the rupee" shall be substituted;

(8) in entry 45, in columns 3 and 4, for the expression "Do", the words "Seven paise in the rupee" shall be substituted;

(9) in entry 56, in columns 3 and 4, for the words "Nine paise in the rupee", the words "Eleven paise in the rupee" shall be substituted;

(10) in entry 58,—

(i) in column 2, after the word "matches", the brackets and words "(known as baporía)" shall be inserted;

(ii) in columns 3 and 4, for the expression "Do", the words "Twenty paise in the rupee" shall be substituted;

(11) in entry 59, in columns 3 and 4, for the expression "Do", the words "Twelve paise in the rupee" shall be substituted;

(12) in entry 60, in columns 3 and 4, for the expression "Do", the words "Ten paise in the rupee" shall be substituted;

(13) for entry 61, the following entries shall be substituted, namely:—

1	2	3	4
"61.	Paints and varnishes in any form, whether ready for use or not (other than those specified in entry 61A of this Schedule)	Twelve paise in the rupee	Twelve paise in the rupee.
61A.	(a) Acrylic and plastic emulsion paint	Fifteen paise in the rupee	Fifteen paise in the rupee.
	(b) All types of lacquers."		

(14) in entry 62, in columns 3 and 4, for the expression "Do", the words "Ten paise in the rupee" shall be substituted;

(15) in entry 63, in columns 3 and 4, for the expression "Do", the words "Eleven paise in the rupee" shall be substituted;

(16) in entry 64, in columns 3 and 4, for the expression "Do", the words "Ten paise in the rupee" shall be substituted;

(17) in entry 65,—

(i) in column 2, after the words "Aerated waters and all non-alcoholic beverages", the words ", other than soda water," shall be inserted;

(ii) in columns 3 and 4, for the words "Do", the words "Twelve paise in the rupee" shall be substituted;

(18) for entry 66, the following entry shall be substituted, namely:—

1	2	3	4
"66	Soda water when sold in sealed or capsuled or corked bottles or jars	Ten paise in the rupee	Ten paise in the rupee.";

(19) in entry 67, in columns 3 and 4, the expression "Do" shall be construed as a reference to Ten paise in the rupee;

(20) for entry 69, the following entry shall be substituted, namely:—

1	2	3	4
"69	(a) Air conditioning plant with a capacity of not more than 1.5 tonnes and spare parts and accessories thereof.	Fifteen paise in the rupee	Fifteen paise in the rupee.
	(b) Air conditioning plant with a capacity of more than 1.5 tonnes and spare parts and accessories thereof.	Twelve paise in the rupee	Twelve paise in the rupee.";

(21) in entry 70, in columns 3 and 4, the expression "Do" shall be construed as a reference to Twelve paise in the rupee;

(22) in entry 71, in columns 3 and 4, for the expression "Do", the words "Fifteen paise in the rupee" shall be substituted;

(23) in entry 72, in columns 3 and 4, for the expression "Do", the words "Twelve paise in the rupee" shall be substituted;

(24) in entry 73, in columns 3 and 4, for the expression "Do", the words "Fifteen paise in the rupee" shall be substituted;

(25) in entry 74,—

(i) against sub-entry (1), in columns 3 and 4, for the expression "Do", the words "Twelve paise in the rupee" shall be substituted;

(ii) in sub-entry (2),—

(a) in column 2, the brackets, words and figures "(other than the component parts of motor lorries as specified in entry 66 of this Schedule)" shall be omitted;

(b) in columns 3 and 4, the expression "Do" shall be construed as a reference to Twelve paise in the rupee;

(26) in entry 78, in columns 3 and 4, for the expression "Do", the words "Fifteen paise in the rupee" shall be substituted;

(27) in entry 79,—

(i) in column 2, for the words "Typewriting and duplicating", the word "Duplicating" shall be substituted;

(ii) in columns 3 and 4, for the expression "Do", the words "Fifteen paise in the rupee" shall be substituted;

(28) after entry 79, the following entry shall be inserted, namely:—

1	2	3	4
<hr/>			
"79A.	Typewriting machines and spare parts and accessories thereof.	Twelve paise in the rupee	Twelve paise in the rupee.";

(29) in entry 80, in columns 3 and 4, the expression "Do" shall be construed as a reference to Twelve paise in the rupee;

(30) after entry 80, the following entry shall be inserted, namely:—

1	2	3	4
<hr/>			
"80A.	Television set and spare parts and accessories thereof.	Fifteen paise in the rupee	Fifteen paise in the rupee.";

(31) in entry 81, in columns 3 and 4, for the expression "Do", the words "Twelve paise in the rupee" shall be substituted;

(32) in entry 89, in columns 3 and 4, for the expression "Do", the words "Fifteen paise in the rupee" shall be substituted;

(33) in entry 90, in columns 3 and 4, for the expression "Do", the words "Fifteen paise in the rupee" shall be substituted;

(34) in entry 91, in columns 3 and 4, for the expression "Do", the words "Twelve paise in the rupee" shall be substituted;

(35) in entry 92, in columns 3 and 4, for the words "Thirteen paise in the rupee", the words "Fourteen paise in the rupee" shall be substituted.

Amend-
ment of
Schedule
II-Part
B.

13. In Schedule II-Part B appended to the principal Act, in entry 11, in column 2, for the words "Oil cakes", the words "Oil cakes and de-oiled cakes" shall be substituted.

Amend-
ment of
Schedule
III.

14. In Schedule III appended to the principal Act,—

(1) in entry 4,—

(i) in column 2, for the words "stoves, pressure lamps", the words "pressure lamps" shall be substituted;

(ii) in column 3, for the expression "Do", the words "Six paise in the rupee" shall be substituted;

(2) after entry 4, the following entry shall be inserted, namely:—

1	2	3	4
<hr/>			
"4A.	All kinds of stoves and spare parts and accessories thereof	Five paise in the rupee	Three paise in the rupee.";

(3) in entry 5, in columns 3 and 4, the expression "Do" shall be construed as a reference to Five paise in the rupee and Three paise in the rupee respectively;

(4) in entry 7, in column 3, for the words "Six paise in the rupee", the words "Nine paise in the rupee" shall be substituted;

(5) in entry 8, in column 3, for the words "Seven paise in the rupee", the words "Ten paise in the rupee" shall be substituted;

(6) in entry 9, in column 3, for the expression "Do", the words "Twelve paise in the rupee" shall be substituted;

(7) in entry 11, in column 3, for the expression "Do", the words "Twelve paise in the rupee" shall be substituted;

(8) in entry 12, in column 3, for the words "Ten paise in the rupee", the expression "Do" shall be substituted.

FAKHRUDDIN ALI AHMED,
President.

K. K. SUNDARAM,
Secy. to the Govt. of India.

Reasons for the enactment

This Bill seeks to amend the Gujarat Sales Tax Act, 1969 (Gujarat Act 1 of 1970), so as to increase the rate of additional tax from 3 per cent. to 6 per cent. of the tax payable under that Act, to provide for the levy of tax on sale of fish and all sea-food at the rate of 4 paise in the rupee and to increase the existing rates of tax on sales or purchases of certain other goods. Opportunity is being availed of to amend the Act to remove certain difficulties experienced in its working. The Bill also seeks to provide for the setting up of check-posts and barriers with a view to prevent evasion of tax.

2. In view of the urgency of the matter, it is not practicable to consult the Consultative Committee of Parliament on Gujarat Legislation to be constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1976. The measure is accordingly being enacted without reference to the Consultative Committee.

H. N. RAY,

*Secy. to the Govt. of India,
Ministry of Finance.*

**THE GUJARAT STATE TAX ON PROFESSIONS, TRADES,
CALLINGS AND EMPLOYMENTS ACT, 1976**

No. 11 OF 1976

Enacted by the President in the Twenty-seventh Year of the
Republic of India.

An Act to provide for the levy and collection of a tax on professions,
trades, callings and employments for the benefit of the State.

44 of 1976. In exercise of the powers conferred by section 3 of the Gujarat State
Legislature (Delegation of Powers) Act, 1976, the President is pleased to
enact as follows:—

1. (1) This Act may be called the Gujarat State Tax on Professions,
Trades, Callings and Employments Act, 1976.

(2) It extends to the whole of the State of Gujarat.

(3) It shall come into force on the 1st day of April, 1976.

2. In this Act, unless the context otherwise requires,—

(a) "Commissioner" means the Commissioner of Profession Tax
appointed under section 12, and includes an Additional Commissioner
of Profession Tax (if any) appointed under that section;

(b) "employer", in relation to an employee earning any salary
or wages on a regular basis under him, means the person or the officer
who is responsible for disbursement of such salary or wages, and in-
cludes the head of the office or any establishment as well as the
manager or agent of the employer;

Short
title,
extent
and com-
mence-
ment.

Defini-
tions.

(c) "month" means a month reckoned according to the British calendar;

(d) "person" means any person who is engaged in any profession, trade, calling or employment in the State of Gujarat, and includes a Hindu undivided family, firm, company, corporation or other corporate body, any society, club or association, so engaged, but does not include any person who earns wages on a casual basis;

(e) "prescribed" means prescribed by rules made under this Act;

(f) "profession tax" or "tax" means the tax on professions, trades, callings and employments levied under this Act;

(g) "salary" or "wage" includes pay or wages, dearness allowance and all other remunerations received by any person on regular basis, whether payable in cash or kind, and also includes perquisites, and profits in lieu of salary, as defined in section 17 of the Income-tax Act, 1961;

43 of
1961,

(h) "Schedule" means a Schedule appended to this Act;

(i) "Tribunal" means the Gujarat Sales Tax Tribunal constituted under section 28 of the Gujarat Sales Tax Act, 1969, and discharging the functions of the Tribunal assigned to it by or under this Act;

Guj. I of
1970,

(j) "year" means the financial year.

Levy and
charge of
tax.

3. (1) Subject to the provisions of article 276 of the Constitution and of this Act, there shall be levied and collected a tax on professions, trades, callings and employments for the benefit of the State.

(2) Every person engaged in any profession, trade, calling or employment and falling under one or the other of the classes mentioned in column 2 of Schedule I shall be liable to pay to the State Government the tax at the rate mentioned against the class of such persons in column 3 of the said Schedule:

Provided that the tax so payable in respect of any one person shall not exceed two hundred and fifty rupees in any year:

Provided further that, entry 9 in Schedule I shall apply only to such classes of persons as may be specified by the State Government, by notification in the Official Gazette, from time to time.

Employer's
liability
to deduct
and pay
tax on
behalf of
employees.

4. The tax payable under this Act by any person earning a salary or wage, shall be deducted by his employer from the salary or wage payable to such person, before such salary or wage is paid to him, and such employer shall, irrespective of whether such deduction has been made or not, when the salary or wage is paid to such person, be liable to pay tax on behalf of all such persons:

Provided that, if the employer is an officer of Government, the State Government may, notwithstanding anything contained in this Act, prescribe by rules the manner in which such employer shall discharge the said liability.

Registra-
tion and
enrol-
ment.

5. (1) Every employer (not being an officer of Government) liable to pay tax under section 4 shall obtain a certificate of registration from the prescribed authority in the prescribed manner.

(2) Every person liable to pay tax under this Act (other than a person earning salary or wages, in respect of whom the tax is payable by his employer), shall obtain a certificate of enrolment from the prescribed authority in the prescribed manner.

(3) The prescribed authority shall mention in every certificate of enrolment the amount of tax payable by the holder according to Schedule I, and the date by which it shall be paid, and such certificate shall serve as a notice of demand for purposes of section 10.

(4) Every employer or person required to obtain a certificate of registration or enrolment shall, within such period as may be prescribed, or, if he was not engaged in any profession, trade, calling or employment on the date of the commencement of this Act, within such period from the date of commencement of his profession, trade, calling or employment, as may be prescribed, or, in respect of a person referred to in sub-section (2), within such period from the date of his becoming liable to pay tax at a rate higher or lower than the one mentioned in his certificate of enrolment as may be prescribed, apply for a certificate of registration or enrolment, or a revised certificate of enrolment, as the case may be, to the prescribed authority in the prescribed form, and the prescribed authority shall, after making such inquiry as may be necessary within thirty days of the receipt of the application (which period in the first year from the commencement of this Act shall be extended to ninety days), if the application is in order, grant him such certificate.

(5) Where an employer or a person liable to registration or enrolment has wilfully failed to apply for such certificate within the required time, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose a penalty not exceeding twenty rupees for each day of delay in case of an employer and not exceeding five rupees for each day of delay in case of others.

(6) Where an employer or a person liable to registration or enrolment has deliberately given false information in any application submitted under this section, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose a penalty not exceeding one thousand rupees.

6. (1) Every employer registered under this Act shall furnish to the prescribed authority within fifteen days of the expiry of a month a return in the prescribed form showing therein the salaries and wages paid by him and the amount of tax deducted by him in respect thereof, during the month immediately preceding that month.

Returns.

(2) Every such return shall be accompanied by a treasury challan or any other document as may be prescribed in proof of payment of full amount of tax due according to the return, and a return without such proof of payment shall not be deemed to have been duly filed.

(3) Where an employer has wilfully failed to file such return within the required time, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding five rupees for each day of delay.

Assess-
ment of
emplo-
yers.

7. (1) If the prescribed authority is satisfied that the return filed by any employer is correct and complete, he shall accept the return.

(2) (a) If the prescribed authority is not satisfied that the return filed is correct and complete, he shall serve upon the employer a notice requiring him to attend in person or through an authorised representative, and to produce accounts and papers in support of the return, on a date specified in the notice.

(b) The prescribed authority shall, on examination of the accounts and papers, assess the amount of tax payable by the employer.

(c) If the employer fails to comply with the terms of the notice, or if in the opinion of the prescribed authority the accounts and papers are incorrect or incomplete or unreliable, the said authority shall, after such inquiry as he deems fit, or otherwise, assess the tax due, to the best of his judgment.

(3) If an employer has wilfully failed to get himself registered or being registered has failed to file any return, the prescribed authority shall, after giving the employer a reasonable opportunity of being heard and after holding such inquiry as he deems fit, or otherwise, pass an order assessing the amount of tax due, to the best of his judgment.

(4) The amount of tax so assessed shall be paid within fifteen days of receipt of the notice of demand from the prescribed authority.

Payment
of tax.

8. (1) The tax payable under this Act shall be paid in the prescribed manner.

(2) The amount of tax due from enrolled persons for each year as specified in their enrolment certificates shall be paid—

(a) in the case of a person who stands enrolled before the commencement of a year or is enrolled on or before the 31st day of August of a year, before the 30th day of September of that year, and

(b) in the case of a person who is enrolled after the 31st day of August of a year, within one month of the date of enrolment.

Conse-
quences
of failure
to deduct
or to pay
tax.

9. (1) If an employer (not being an officer of Government) does not deduct the tax at the time of payment of salary or wage, or after deducting fails to pay the tax as required by or under this Act, he shall, without prejudice to any other consequences and liabilities which he may incur, be liable to pay, in addition to the amount of tax, simple interest at two per cent. of the amount of the tax due for each month or part thereof for the period for which the tax remains unpaid.

(2) If an enrolled person fails to pay the tax as required by or under this Act, he shall be liable to pay, in addition to the amount of tax, simple interest at the rate and in the manner laid down in sub-section (1).

Penalty
for non-
payment
of tax.

10. If an enrolled person or a registered employer fails, without reasonable cause, to make payment of any amount of tax within the required time or date as specified in the notice of demand, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding fifty per cent. of the amount of tax due,

11. All arrears of tax, penalty, interest and fees under this Act shall be recoverable as an arrear of land revenue.

Recovery
of tax,
etc.

12. (1) (a) For carrying out the purposes of this Act, the State Government may appoint—

Authori-
ties for
imple-
mentation
of the
Act.

(i) an officer to be the Commissioner of Profession Tax for the whole of the State of Gujarat;

(ii) one or more officers to be the Additional Commissioners of Profession Tax as the State Government thinks necessary;

(iii) such number of Deputy Commissioners of Profession Tax, Assistant Commissioners of Profession Tax and Profession Tax Officers and other officers and persons (with such designations) as the State Government thinks necessary.

(b) An officer appointed under paragraph (ii) or (iii) of clause (a) shall, within the limits of such area as the State Government may, by notification in the Official Gazette specify, to be within his jurisdiction, exercise such powers and perform such duties as may be conferred or imposed upon him by or under this Act.

(c) The superintendence and control for the proper execution of the provisions of this Act and the rules made thereunder relating to the levy and collection of the tax shall vest in the Commissioner.

(2) The Tribunal constituted under section 28 of the Gujarat Sales Tax Act, 1969, shall be the Tribunal for the purposes of hearing appeals and revision applications and discharging other functions of the Tribunal under this Act, and accordingly the provisions of that Act relating to the Tribunal including section 28, and the regulations (subject to such amendments as may be made therein in their application to the Tribunal for the purposes of this Act) made thereunder shall apply to or in relation to such Tribunal for the purposes of this Act.

(3) For carrying out the purposes of this Act, the State Government may, at its discretion, appoint any Government Department or officer, or a Municipal Corporation, Municipality or District Panchayat (hereinafter called "the Collecting Agent") as its agent responsible for the levy and collection of the tax under this Act from such persons or class of persons as may be prescribed; and thereupon, it shall be the duty of such Collecting Agent to carry out in such manner as may be prescribed, such functions under this Act as may be prescribed, and to render to the Commissioner in such manner and at such time as that officer may require full and complete account of the tax levied and collected.

(4) Any officer authorised by the Collecting Agent in this behalf shall have for the purposes of levy and collection of the tax all the powers of the prescribed authority and such other powers as may be prescribed.

(5) A Municipal Corporation, Municipality or District Panchayat appointed as agent to carry out the purposes of this Act under sub-section (3) shall be paid such collection charges as may be determined by the State Government, after consultation with the local authority concerned.

(6) It shall be lawful for the Commissioner, or an officer duly authorised by him, to have access to, and to cause production and examination of books, registers, accounts or documents maintained or required to be

maintained by the Collecting Agent for the purposes of this Act, and the Collecting Agent shall, whenever called upon to do so, produce such books, registers, accounts or documents for inspection by the Commissioner or by the authorised officer.

Appeal.

13. (1) Subject to such rules as may be made by the State Government, any person or employer aggrieved by any order made under section 5, 6, 7, 9, 10, 15 or 16 may appeal against such order to,—

(a) the Assistant Commissioner, if the order is passed by any prescribed authority or officer subordinate to him;

(b) the Deputy Commissioner, if the order is passed by the Assistant Commissioner; and

(c) the Tribunal, if the order is passed by any officer not below the rank of Deputy Commissioner.

(2) No appeal shall be entertained after the expiry of sixty days from the date of receipt of demand notice or receipt of the order:

Provided that, the appellate authority may admit the appeal after the expiry of the aforesaid period, if it is satisfied that there was sufficient cause for the delay.

(3) No appeal shall be entertained, unless the amount of tax or penalty or interest in respect of which the appeal has been preferred has been paid in full:

Provided that in any particular case the appellate authority may dispense with the requirement of such payment if it is of opinion that such requirement will cause undue hardship to the appellant.

(4) The appellate authority in disposing of an appeal, may—

(i) confirm, annul, reduce, enhance, or otherwise modify the assessment or penalty or interest, or

(ii) set aside the assessment or penalty or interest and direct the authority which made the assessment or imposed the penalty or charged the interest to pass a fresh order after further inquiry on specified points.

(5) No order under this section shall be passed without giving the appellant or his representative, and where the appellate authority is the Tribunal, without giving the authority whose order or direction is the subject of the appeal or his representative, a reasonable opportunity of being heard.

Revision.

14. (1) Any order passed in appeal under section 13 may, on an application being made in this behalf, be revised by—

(a) the Deputy Commissioner, if the order is passed by the Assistant Commissioner;

(b) the Tribunal, if the order is passed by the Deputy Commissioner.

(2) The Commissioner may, of his own motion, revise any order passed by any authority other than the Tribunal under this Act:

Provided that, no order shall be revised by the Commissioner under this sub-section after the expiry of three years from the passing of that order.

(3) Any order passed by the Deputy Commissioner under sub-section (1) or by the Commissioner under sub-section (2) may be revised by the Tribunal.

(4) No revision shall be entertained under sub-section (1) or sub-section (3) after the expiry of sixty days from the date of the receipt of the order.

(5) No order under this section shall be passed without giving the applicant or the assessee a reasonable opportunity of being heard.

15. (1) Any authority under this Act may, of his own motion or on an application being made in this behalf, rectify any mistake apparent on the face of the record.

Rectification of mistakes.

(2) Any authority under this Act may review its own order if any employer has been under-assessed for any period:

Provided that no order adversely affecting an employer or a person, shall be passed under this section unless a reasonable opportunity of being heard has been given to such employer or person:

Provided further that, no order shall be reviewed after the expiry of three years from the date on which it is passed.

16. (1) If the Commissioner is satisfied that the books of accounts and other documents maintained by an employer in the normal course of his business are not adequate for verification of the returns filed by the employer under this Act, it shall be lawful for the Commissioner to direct the employer to maintain the books of accounts or other documents in such manner as he may in writing direct, and thereupon the employer shall maintain such books of accounts or other documents accordingly.

Accounts.

(2) Where an employer wilfully fails to maintain the books of accounts or other documents as directed under sub-section (1), the Commissioner may, after giving him a reasonable opportunity of being heard, impose a penalty not exceeding five rupees for each day of delay.

17. (1) Notwithstanding anything contained in any law for the time being in force or contract to the contrary, the Commissioner may, at any time, by notice in writing, a copy of which shall be forwarded to the assessee at his last address known to the Commissioner, require—

Special mode of recovery.

(a) any person from whom any amount of money is due, or may become due, to an assessee on whom a notice of demand has been served under this Act, or

(b) any person who holds or may subsequently hold money for or on account of such assessee,

to pay to the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the assessee in respect of the arrears of tax, penalty and interest under this Act, or the whole of the money when it is equal to or less than that amount.

Explanation.—For the purposes of this section, the amount of money due to an assessee from, or money held for or on account of an assessee by, any person, shall be calculated after deducting therefrom such claims (if any) lawfully subsisting, as may have fallen due for payment by such assessee to such person.

(2) The Commissioner may, at any time, amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the assessee, and the receipt of the Commissioner shall constitute a good and sufficient discharge of the liability of such person, to the extent of the amount referred to in the receipt.

(4) Any person discharging any liability to the assessee after receipt of the notice referred to in this section, shall be personally liable to the Commissioner to the extent of the liability discharged, or the extent of the liability of the assessee for tax, penalty and interest, whichever is less.

(5) Where a person to whom a notice under this section is sent proves to the satisfaction of the Commissioner that the sum demanded or any part thereof is not due to the assessee or that he does not hold any money for or on account of the assessee, then, nothing contained in this section shall be deemed to require such person to pay any such sum or part thereof, as the case may be, to the Commissioner.

(6) Any amount of money which a person is required to pay to the Commissioner or for which he is personally liable to the Commissioner under this section, shall if it remains unpaid be recoverable as an arrear of land revenue.

Produce-
tion and
inspection
of accounts
and
documents
and
search
of pre-
mises.

18. Any authority under this Act may inspect and search any premises, where any profession, trade, calling or employment liable to taxation under this Act is carried on or is suspected to be carried on and may cause production and examination of books, registers, accounts or documents relating thereto and may seize such books, registers, accounts or documents as may be necessary:

Provided that, if the said authority removes from the said premises any book, register, account or document, he shall give to the person in charge of the place, a receipt describing the book, register, account or document so removed by him and retain the same only for so long as may be necessary for the purposes of examination thereof or for a prosecution.

Refunds.

19. Any person who has paid any tax or penalty or interest or fee in excess of the amount due under this Act may, within ninety days of the service of the order of assessment or that passed on appeal or revision, as the case may be, apply to the prescribed authority for a refund and the amount paid in excess shall be refunded accordingly.

Offences
and pe-
nalties.

20. Any person or employer who, without sufficient cause, fails to comply with any of the provisions of this Act or the rules framed thereunder shall, on conviction, be punished with fine not exceeding five thousand rupees, and when the offence is a continuing one, with fine not exceeding fifty rupees per day during the period of the continuance of the offence.

21. (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Offences
by com-
panies

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section—

(a) “company” means any body corporate and includes a firm or other association of individuals; and

(b) “director”, in relation to a firm, means a partner in the firm.

22. The Commissioner may, after giving the parties a reasonable opportunity of being heard, wherever it is possible to do so, and after recording his reasons for doing so, by order in writing, transfer any proceedings or class of proceedings under any provision of this Act, from himself to any other officer, and he may likewise transfer any such proceedings (including a proceeding pending with any officer or already transferred under this section) from any officer to any other officer or to himself:

Power to
transfer
proceed-
ings.

Provided that nothing in this section shall be deemed to require any such opportunity to be given where the transfer is from any officer to any other officer and the offices of both are situated in the same city, locality or place.

Explanation.—In this section, the word “proceedings”, in relation to any assessee whose name is specified in any order issued thereunder, means all proceedings under this Act in respect of any year, which may be pending on the date of such order or which may have been completed on or before such date, and includes also all proceedings under this Act which may be commenced after the date of such order in respect of any year in relation to such assessee.

23. (1) Subject to such conditions as may be prescribed, the Commissioner may, either before or after the institution of proceedings for an offence under this Act, permit any person charged with the offence to compound the offence on payment of such sum, not exceeding double the amount of tax to which the offence relates, as the Commissioner may determine.

Com-
pound-
ing of
offences.

(2) On payment of such sum, as may be determined by the Commissioner under sub-section (1), no further proceedings shall be taken against the person in respect of the same offence.

Powers to enforce attendance, etc.

24. All authorities under this Act shall, for the purposes of this Act, have the same powers as are vested in a court under the Code of Civil Procedure, 1908, while trying a suit, in respect of enforcing the attendance of, and examining, any person on oath or affirmation or for compelling the production of any document.

Bar to proceedings.

25. (1) No suit shall lie in any civil court to set aside or modify any assessment made or order passed under this Act.

(2) No suit, prosecution, or other legal proceedings shall lie against any authority under this Act or against any employer for anything done or intended to be done in good faith under this Act or the rules made thereunder.

Power to delegate.

26. The Commissioner may, subject to such conditions and restrictions as the State Government may by general or special order impose, by order in writing delegate to any of the authorities subordinate to him, either generally or as respects any particular matter or class of matters any of his powers under this Act.

Power to make rules.

27. (1) The State Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the manner in which an employer referred to in the proviso to section 4 shall discharge the liability under that section;

(b) the authority from which and the manner in which a certificate of registration and a certificate of enrolment shall be obtained under sub-sections (1) and (2) of section 5; and the authority to which and the form in which and the period within which an application for a certificate of registration or enrolment or a revised certificate of enrolment shall be made under sub-section (3) of section 5;

(c) the authority to be specified for the purposes of sub-sections (4), (5) and (6) of section 5, sub-section (3) of section 6, sections 7, 10 and 19;

(d) the authority to which and the form in which a registered employer shall furnish a return under sub-section (1) of section 6;

(e) the manner in which the tax shall be paid under sub-section (1) of section 8;

(f) persons or class of persons from whom the Collecting Agent shall be responsible for the levy and collection of tax and the manner in which and the functions which the Collecting Agent shall carry out, under sub-section (3) of section 12; and the other powers which an officer authorised by the Collecting Agent shall have for the purposes of levy and collection of tax under sub-section (4) of section 12;

(g) rules subject to which an appeal may be made under section 13;

(h) the conditions subject to which the Commissioner may permit any person charged with an offence to compound the offence, under sub-section (1) of section 23;

(i) the fees payable in respect of any application to be made, forms to be supplied, certificates to be granted and appeals and applications for revision to be made under this Act;

(j) any other matter which is or may be prescribed under this Act.

(3) The rules made under this section shall be subject to the condition of previous publication:

Provided that if the State Government is satisfied that circumstances exist which render it necessary to take immediate action, it may dispense with the previous publication of any rules to be made under this Act.

(4) All rules made under this section shall be laid for not less than thirty days before the State Legislature as soon as may be after they are made and shall be subject to rescission by the State Legislature or to such modification as the State Legislature may make during the session in which they are so laid or the session immediately following.

(5) Any rescission or modification so made by the State Legislature shall be published in the Official Gazette and shall thereupon take effect.

28. (1) The enactments specified in column 2 of Schedule II are hereby amended in the manner and to the extent specified in column 3 thereof:

Amendment
of cer-
tain
enact-
ments.

Provided that nothing in the said amendments shall affect or be deemed to affect—

(i) any right, obligation or liability already acquired, accrued or incurred for anything done or suffered, in respect of any period preceding the date of coming into force of these amendments;

(ii) any legal proceeding or remedy whether initiated or availed of before or after the date of coming into force of these amendments, in respect of any such right, obligation or liability.

(2) The levy, assessment or recovery of any tax or the imposition or recovery of any penalty, in respect of such period, under the provisions of the enactments referred to in sub-section (1) and all proceedings under them, in respect of all matters aforesaid, shall be initiated and disposed of, or continued and disposed of, as the case may be, as if this Act had not been enacted.

29. Out of the proceeds of the tax and penalties and interest and fees recovered under this Act, there shall, under appropriation duly made by law, be paid annually to such local authorities as were levying a tax on professions, trades, callings and employments, immediately before the commencement of this Act, and whose power to levy such tax has been withdrawn under the provisions of this Act, such amounts on the basis of the highest collections made by them in any year during the period of three years immediately preceding the commencement of this Act, as may be determined by the State Government in this behalf.

Grants
to local
authori-
ties for
loss of
revenue.

SCHEDULE I

[See section 3 and section 5(3)]

Rates of tax on professions, trades, callings and employments

Sl. No.	Class of persons	Rate of tax
1	2	3
1	Salary and wage earners whose monthly salaries or wages are—	
	(i) less than Rs. 1,000	Nil
	(ii) Rs. 1,000 or more but less than Rs. 1,500	Rs. 10 per month
	(iii) Rs. 1,500 or more but less than Rs. 2,000	Rs. 15 per month
	(iv) Rs. 2,000 or more	Rs. 20 per month.
	(a) Legal practitioners including solicitors and notaries public.	
	(b) Medical practitioners including medical consultants.	
	(c) Technical and professional Consultants, including Architects, Engineers, RCC Consultants, Tax Consultants, Chartered Accountants, Actuaries and Management Consultants.	
	(d) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors, registered or licensed under the Insurance Act, 1938 (4 of 1938).	
	(e) Plumbers.	
	Where the standing in the profession or calling of any of the persons mentioned above—	
	(A) in any city is—	
	(i) five years or less	Nil
	(ii) more than five years but not more than ten years	Rs. 150 per annum
	(iii) more than ten years but not more than fifteen years	Rs. 200 per annum
	(iv) more than fifteen years	Rs. 250 per annum;
	(B) in a municipal borough the population of which as ascertained at the last preceding census and notified by the State Government in the Official Gazette after such census is more than 1,00,000 and in the area adjoining to such municipal borough to the extent of 3 kilometers from its limits, is—	
	(i) five years or less	Nil
	(ii) more than five years but not more than ten years	Rs. 100 per annum

1	2	3
(iii) more than ten years but not more than fifteen years		Rs. 150 per annum
(iv) more than fifteen years		Rs. 200 per annum
(C) in a municipal borough the population of which as ascertained at the last preceding census and notified by the State Government in the Official Gazette after such census is more than 50,000 but not more than 1,00,000 and in the area adjoining to such municipal borough to the extent of 2 kilometres from its limits, is—		
(i) five years or less		Nil
(ii) more than five years but not more than ten years		Rs. 75 per annum
(iii) more than ten years but not more than fifteen years		Rs. 100 per annum
(iv) more than fifteen years		Rs. 150 per annum.
3 (i) Members of associations recognised under the Forward Contracts (Regulation) Act, 1972 (71 of 1952)		Rs. 250 per annum
(ii) Members of stock exchanges recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 1956).		Rs. 250 per annum
(iii) Owners of oil pumps and service stations ¹		Rs. 250 per annum
(iv) Licensed foreign liquor vendors and employers of residential hotels and theatres as defined in the Bombay Shops and Establishments Act, 1948 (Bom. LXXIX of 1948)		Rs. 250 per annum
(v) Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any profession, trade or calling		Rs. 250 per annum
(vi) Individuals or institutions conducting chit funds		Rs. 250 per annum
(vii) Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949)		Rs. 250 per annum
(viii) Co-operative societies registered or deemed to be registered under the Gujarat Co-operative Societies Act, 1961 (Guj. X of 1962)—		
(a) State level societies, and district level societies engaged in any profession, trade or calling, and		
(b) Co-operative sugar factories and co-operative spinning mills		Rs. 250 per annum
(ix) Firms registered under the Indian Partnership Act, 1932 (9 of 1932) and engaged in any professions, trades or callings		Rs. 250 per annum

1	2	3
(x) Estate agents or brokers or building contractors	Rs. 250 per annum.	
4 Occupiers of factories as defined in the Factories Act, 1948(63 of 1948) (not being dealers covered by entry 6)		
Where on an average workers employed during a year are—		
(i) not more than twenty-five	Rs. 150 per annum	
(ii) more than twenty-five but not more than one hundred	Rs. 200 per annum	
(iii) more than one hundred	Rs. 250 per annum	
5 Employers of establishments as defined in the Bombay Shops and Establishments Act, 1948 (Bom. XXXIX of 1948) (not being dealers covered by entry 6)		
Where on an average employees employed during a year are—		
(i) not more than five	Nil	
(ii) more than five but not more than ten	Rs. 100 per annum	
(iii) more than ten but not more than twenty-five	Rs. 150 per annum	
(iv) more than twenty-five	Rs. 250 per annum.	
6 Dealers registered under the Gujarat Sales Tax Act, 1969 (Guj. 1 of 1970)		
Whose annual gross turnover of all sales or of all purchases is—		
(i) not more than Rs. 50,000	Nil	
(ii) more than Rs. 50,000 but not more than Rs. 1,00,000	Rs. 50 per annum	
(iii) more than Rs. 1,00,000 but not more than Rs. 2,50,000	Rs. 100 per annum	
(iv) more than Rs. 2,50,000 but not more than Rs. 5,00,000	Rs. 150 per annum	
(v) more than Rs. 5,00,000 but not more than Rs. 10,00,000	Rs. 200 per annum	
(vi) more than Rs. 10,00,000	Rs. 250 per annum.	
7 Holders of permits for transport vehicles granted under the Motor Vehicles Act, 1939 (4 of 1939), which are used or adapted to be used for hire or reward		

1	2	3
Where any such person holds permits for more than two transport vehicles (trucks or buses)		Rs. 50 per annum per vehicle : Provided that the total amount payable by the same holder shall not exceed Rs. 250 per annum.
<i>Explanation.</i> —Persons residing together as members of one family and holding separate permits shall be deemed to be one person for the purposes of this entry.		
8 Money-lenders licensed under the Bombay Money-lenders Act, 1947 (Bom. XXXI of 1947)—		
(i) (a) in a city,		
(b) in a municipal borough the population of which as ascertained at the last preceding census and notified by the State Government in the Official Gazette after such census is more than 1,00,000 and in the area adjoining to such municipal borough to the extent of 3½ kilometers from its limits		Rs. 250 per annum
(ii) in other areas		Rs. 150 per annum.
9 Persons, other than those mentioned in any of the preceding entries, who are engaged in any professions, trades, callings or employments and in respect of whom a notification is issued under the second proviso to sub-section (2) to section 3		
		Rs. 150 per annum.

Explanation.—For the purposes of this Schedule—

- (i) "City" means a city as constituted from time to time, under the Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949) and includes the area adjoining to such city to the extent of 5 kilometres from its limits ;
- (ii) "Municipal borough" means a municipal borough as constituted from time to time or deemed to be constituted under the Gujarat Municipalities Act, 1963 (Guj. XXXIV of 1963).

Where a person is covered by more than one entry in this Schedule the highest rate of tax specified under any of those entries shall be applicable in his case.

SCHEDULE II

(See section 28)

Sl. No.	Enactments	Amendments
1	2	3
1	The Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949).	In section 127, in sub-section (2),— (a) clause (b) shall be deleted; (b) in clause (f), after the words “any other tax”, the brackets and words “(not being a tax on professions, trades, callings and employments)” shall be inserted.
2	The Gujarat Panchayats Act, 1961 (Guj. VI of 1962).	1. In section 178,— (1) in sub-section (1),— (a) clause (vi) shall be deleted; (b) in clause (ix), after the figures “1958”, the words “or a tax on professions, trades, callings and employments” shall be inserted: (2) sub-section (5) shall be deleted. 2. In section 187, for the words “a tax on professions, trades, callings and employments, or any other tax or fee”, the words “any tax or fee” shall be substituted.
3	The Gujarat Municipalities Act, 1963 (Guj. XXXIV of 1964).	In section 99, in sub-section (1), in clause (xv), after the words “any other tax”, the brackets and words “(not being a tax on professions, trades, callings and employments)” shall be inserted.

FAKHRUDDIN ALI AHMED,
President.

K. K. SUNDARAM,
Secy. to the Govt. of India,

Reasons for the enactment

This Bill seeks to provide for the levy and collection of a tax on professions, trades, callings and employments in the State of Gujarat for raising additional resources needed to accelerate the pace of development of the State. The classes of persons and the rates of tax at which they shall be liable to pay tax under this Bill are set out in Schedule I to this Bill.

2. In view of the urgency of the matter, it is not practicable to consult the Consultative Committee of Parliament on Gujarat Legislation to be constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1976. The measure is accordingly being enacted without reference to the Consultative Committee.

H. N. RAY,
Secy. to the Govt. of India,
Ministry of Finance.

